



Trustees' Financial Summary

FY2015-16

Submit ID: 0675-48697581

37 Pondera County

0675 Conrad H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Afton Lamoreaux **Phone #:** (406) 278-5521

(Signature)

(Date)

Chair, Board of Trustees: Joe Russell

(Signature)

(Date)

County Superintendant Lynn Utterback

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
151	Old LGST/Interest	LOCAL		
327	Advancing Agriculture Education Program	STATE		NA
335	Medicaid	STATE		State
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
390	Vo Ed All Career & Tech Ed Programs	STATE		State
391	Vo Ed Agriculture	STATE		State
394	Vo Ed Family & Consumer Science	STATE		State
395	Vo Ed Tech Ed/Industrial Arts	STATE		State
396	Vo Ed Business/Marketing	STATE		State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
451	CARL PERKINS LOCAL	FEDERAL	037 0675 8114	84.048A
471	GEAR UP	FEDERAL	471	84.334

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	203,556.07	90,509.92	363,469.49	
02	Taxes Receivable - Real and Personal (120-149)	12,857.10	1,279.78	1,372.05	
03	Taxes Receivable - Protested (150-159)	3,620.33	373.23	402.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	220,033.50	92,162.93	365,243.56	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	964.05	2,301.12		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	964.05	2,301.12		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	16,477.43	1,653.01	1,774.07	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	4,910.94			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	197,681.08	88,208.80	363,469.49	
52	TOTAL FUND BALANCE/EQUITY	202,592.02	88,208.80	363,469.49	
53	TOTAL LIABILITIES AND FUND BALANCE	220,033.50	92,162.93	365,243.56	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,975.30	93,658.69	144,752.22	35,994.63
02	Taxes Receivable - Real and Personal (120-149)	146.69			290.25
03	Taxes Receivable - Protested (150-159)	46.38			78.91
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,168.37	93,658.69	144,752.22	36,363.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			5,919.97	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			5,919.97	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	193.07			369.16
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			344.94	
48	Fund Balance for Budget	21,975.30	93,658.69	138,487.31	35,994.63
52	TOTAL FUND BALANCE/EQUITY	21,975.30	93,658.69	138,832.25	35,994.63
53	TOTAL LIABILITIES AND FUND BALANCE	22,168.37	93,658.69	144,752.22	36,363.79

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,262.61		7,241.03	15,860.81
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,262.61		7,241.03	15,860.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	35.99			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	35.99			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	25,226.62		7,241.03	15,860.81
52	TOTAL FUND BALANCE/EQUITY	25,226.62		7,241.03	15,860.81
53	TOTAL LIABILITIES AND FUND BALANCE	25,262.61		7,241.03	15,860.81

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,634.50	346,360.13		22,938.95
02	Taxes Receivable - Real and Personal (120-149)				5,737.46
03	Taxes Receivable - Protested (150-159)				1,771.25
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	40,634.50	346,360.13		30,447.66
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		4,189.98		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		4,189.98		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				7,508.71
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		272.25		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	40,634.50	341,897.90		22,938.95
52	TOTAL FUND BALANCE/EQUITY	40,634.50	342,170.15		22,938.95
53	TOTAL LIABILITIES AND FUND BALANCE	40,634.50	346,360.13		30,447.66

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,346.52	30,357.29		
02	Taxes Receivable - Real and Personal (120-149)		11.63		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	24,346.52	30,368.92		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		11.63		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	24,346.52	30,357.29		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	24,346.52	30,357.29		
53	TOTAL LIABILITIES AND FUND BALANCE	24,346.52	30,368.92		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			143,509.95	796.38
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			143,509.95	796.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			143,509.95	796.38
52	TOTAL FUND BALANCE/EQUITY			143,509.95	796.38
53	TOTAL LIABILITIES AND FUND BALANCE			143,509.95	796.38



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				6.61
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				6.61
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				6.61
35	TOTAL LIABILITIES				6.61
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				6.61



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	526,117.00	525,615.38
1112	District Levy - Personal Property	7,078.66	10,695.20
1113	District Levy - Heavy Motor Vehicles	210.18	659.77
1114	District Levy - Pers Prop/Mobile Homes	1,459.21	3,454.10
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	21,594.85	35,662.09
1190	Penalties and Interest on Taxes	1,261.79	1,380.52
1510	Interest Earnings	1,425.40	1,372.15
1900	Other Revenue from Local Sources	57.68	0.00
3110	Direct State Aid	679,138.28	681,409.04
3111	Quality Educator	56,146.19	57,932.93
3112	At Risk Student	3,675.14	3,306.86
3113	Indian Education For All	3,774.00	3,758.40
3114	American Indian Achievement Gap	400.00	820.00
3115	State Spec Ed Allowable Cost Pymt to Districts	26,643.75	27,064.80
3116	Data For Achievement	2,775.00	3,600.00
3118	Natural Resource Development	4,839.65	7,649.90
3120	State Guaranteed Tax Base Aid	276,927.75	259,681.50
3444	State School Block Grant	120,515.20	120,515.20
3446	SB96 Block Grant Reimbursement	8,464.71	0.00
3460	Montana Oil and Gas Tax	8,888.00	0.00
6100	Material Prior Period Revenue Adjustments	2,232.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,753,624.79	1,744,577.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		1XX	Personal Services - Salaries	454,108.71	499,224.34
		2XX	Personal Services - Employee Benefits	107,888.18	93,372.69
		3XX	Purchased Professional and Technical Services	16,528.75	749.22
		4XX	Purchased Property Services	828.57	644.47
		5XX	Other Purchased Services	1,650.00	1,065.64
		6XX	Supplies and Materials	23,186.39	16,608.63
		810	Dues and Fees	365.00	1,630.30
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	59,139.29	59,722.76
		2XX	Personal Services - Employee Benefits	8,311.27	8,065.68
		3XX	Purchased Professional and Technical Services	3,058.00	443.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	175.00	186.68
			6XX Supplies and Materials	495.71	0.00
			810 Dues and Fees	105.00	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	118.53	0.00
			6XX Supplies and Materials	259.89	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	43,252.00	34,464.00
			2XX Personal Services - Employee Benefits	8,221.56	7,923.36
			3XX Purchased Professional and Technical Services	3,523.31	1,872.85
			4XX Purchased Property Services	494.74	270.00
			6XX Supplies and Materials	16,657.52	16,782.36
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	37,160.75	38,711.25
			2XX Personal Services - Employee Benefits	4,710.80	4,501.05
			3XX Purchased Professional and Technical Services	6,454.21	2,211.19
			4XX Purchased Property Services	372.01	336.40
			5XX Other Purchased Services	5,422.66	7,072.51
			6XX Supplies and Materials	1,688.26	1,844.94
			810 Dues and Fees	7,381.10	8,312.05
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	107,878.80	104,203.86
			2XX Personal Services - Employee Benefits	23,435.29	19,475.30
			3XX Purchased Professional and Technical Services	0.00	553.50
			5XX Other Purchased Services	6,049.68	8,031.40
			6XX Supplies and Materials	3,695.76	3,187.59
			810 Dues and Fees	1,007.95	1,480.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	48,081.19	38,831.34
			2XX Personal Services - Employee Benefits	5,094.09	5,552.86
			3XX Purchased Professional and Technical Services	7,653.00	8,064.02
			4XX Purchased Property Services	615.00	50.00
			5XX Other Purchased Services	958.49	1,419.07
			6XX Supplies and Materials	607.03	1,272.22
			810 Dues and Fees	284.00	297.25
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	105,839.91	109,952.06
			2XX Personal Services - Employee Benefits	30,514.27	29,548.29
			3XX Purchased Professional and Technical Services	800.00	1,609.89
			4XX Purchased Property Services	127,764.57	120,455.15
			5XX Other Purchased Services	16,056.42	16,207.73
			6XX Supplies and Materials	13,865.58	11,258.25

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	510.83	144.50
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,428.00	64,140.45
			2XX Personal Services - Employee Benefits	8,232.08	8,090.27
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	3,316.00	0.00
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	36.50	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	164,531.63	175,422.68
			2XX Personal Services - Employee Benefits	22,944.55	23,311.53
			4XX Purchased Property Services	0.00	78.68
			5XX Other Purchased Services	5,526.21	4,727.31
			6XX Supplies and Materials	10,616.89	9,780.33
			810 Dues and Fees	93.00	30.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	29,340.77	27,647.06
			2XX Personal Services - Employee Benefits	858.15	2,465.94
			3XX Purchased Professional and Technical Services	0.00	625.33
			5XX Other Purchased Services	591.05	9,549.54
			6XX Supplies and Materials	4,947.20	3,295.16
			810 Dues and Fees	1,500.00	1,656.59
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	86,196.26	83,685.72
			2XX Personal Services - Employee Benefits	1,615.14	6,078.63
			3XX Purchased Professional and Technical Services	0.00	8.11
			4XX Purchased Property Services	372.00	585.39
			5XX Other Purchased Services	6,263.45	3,427.27
			6XX Supplies and Materials	26,258.60	23,698.38
			810 Dues and Fees	4,592.45	4,597.08
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	10,600.00	10,600.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,742,129.00</u>	<u>1,751,111.10</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					213,378.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,744,577.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,751,111.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,910.94	Less Last Year	9,164.00	(4b)	-4,253.06	
					-4,253.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					202,592.02	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	57,833.25
	1111 District Levy - Real Property	70,150.63	0.00
	1112 District Levy - Personal Property	1,126.91	1,145.59
	1113 District Levy - Heavy Motor Vehicles	4.90	0.00
	1114 District Levy - Pers Prop/Mobile Homes	188.89	45.49
	1118 District Levy - Dept of Rev Tax Audit Receipts	0.00	416.38
	1190 Penalties and Interest on Taxes	164.41	153.80
	1510 Interest Earnings	481.38	529.12
	2220 County On-Schedule Trans Reimb	24,158.50	24,906.68
	3210 State On-Schedule Trans Reimb	24,158.50	24,906.68
	3444 State School Block Grant	4,443.10	4,443.10
	3446 SB96 Block Grant Reimbursement	1,166.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		126,043.79	114,380.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	3,343.04	3,645.66
			2XX Personal Services - Employee Benefits	340.44	328.46
		25XX Support Services - Business			
			1XX Personal Services - Salaries	2,799.96	2,805.60
			2XX Personal Services - Employee Benefits	16.02	92.72
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	29,037.99	33,950.06
			2XX Personal Services - Employee Benefits	23,616.50	23,145.30
			3XX Purchased Professional and Technical Services	206.40	361.00
			4XX Purchased Property Services	23,923.16	26,920.21
			5XX Other Purchased Services	7,454.00	5,263.28
			6XX Supplies and Materials	9,415.66	10,786.24
			810 Dues and Fees	300.00	521.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,453.17	107,819.53



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					81,648.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,380.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					107,819.53	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,208.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	74,980.66	62,512.15
	1112 District Levy - Personal Property	1,199.61	1,232.82
	1113 District Levy - Heavy Motor Vehicles	32.00	86.04
	1114 District Levy - Pers Prop/Mobile Homes	188.62	446.45
	1190 Penalties and Interest on Taxes	167.17	153.72
	1510 Interest Earnings	1,668.16	2,119.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		78,236.22	66,550.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	296,919.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,550.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	363,469.49	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	36.77	0.00
	1111 District Levy - Real Property	8,969.80	7,181.04
	1112 District Levy - Personal Property	140.56	143.30
	1113 District Levy - Heavy Motor Vehicles	0.41	5.38
	1114 District Levy - Pers Prop/Mobile Homes	25.19	53.49
	1190 Penalties and Interest on Taxes	21.52	15.07
	1510 Interest Earnings	59.55	112.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,253.80</u>	<u>7,511.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	774.68	0.00
			2XX Personal Services - Employee Benefits	4.27	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>778.95</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	14,464.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,511.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,975.30	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	890.61	813.26
	2240 County Retirement Distribution	208,702.71	221,284.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		209,593.32	222,097.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,013.54	857.39
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	71,720.53	109,637.34
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	9,491.04	9,659.49
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	3,129.07	345.09
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	7,080.40	5,672.67
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	6,413.29	6,647.29
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	16,875.65	15,968.65
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	8,555.22	8,566.98
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	16,548.71	17,052.60
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	4,286.71	4,515.22
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	7,436.47	10,516.93
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	19,000.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	28,340.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	391 State Career & Technical Ed Entitlement - Agriculture					
	1XXX Instruction					
	2XX Personal Services - Employee Benefits			7,841.56	0.00	
	392 State Career & Technical Ed Entitlement - Business					
	1XXX Instruction					
	2XX Personal Services - Employee Benefits			9,395.82	0.00	
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences					
	1XXX Instruction					
	2XX Personal Services - Employee Benefits			3,077.00	0.00	
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts					
	1XXX Instruction					
	2XX Personal Services - Employee Benefits			6,075.76	0.00	
	610 Adult Continuing Education Programs					
	1XXX Instruction					
	2XX Personal Services - Employee Benefits			744.02	873.78	
	21XX Support Services - Students					
	2XX Personal Services - Employee Benefits			15.45	0.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
	2XX Personal Services - Employee Benefits			4,194.94	3,842.65	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
	2XX Personal Services - Employee Benefits			11,365.85	11,334.12	
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
	920 Resources Transferred to Other School Districts or Cooperatives			17,238.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				212,499.03	252,830.20	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					124,391.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					222,097.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					252,830.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					93,658.69	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
151	Old LGST/Interest	
	1510 Interest Earnings	1,080.73
335	Medicaid	
	3355 Medicaid - Miscellaneous	4,725.55
391	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	11,292.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,161.00
451	CARL PERKINS LOCAL	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	10,415.00
471	GEAR UP	
	4710 GEAR UP	250.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,924.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
327	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		208.00
			6XX Supplies and Materials		560.73
			327 Subtotal		768.73
335	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		720.00
			2XX Personal Services - Employee Benefits		4.05
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		375.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		1,530.00
			5XX Other Purchased Services		582.60
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services		2,230.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		58.00
			335 Subtotal		5,499.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
365	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
		23XX	Support Services - General Administration		
			4XX Purchased Property Services		3,865.00
			365 Subtotal		3,865.00
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services		16,421.20
			366 Subtotal		16,421.20
391	Vo Ed Agriculture				
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction		
			5XX Other Purchased Services		2,038.98
			6XX Supplies and Materials		2,951.62
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		635.00
			391 Subtotal		5,625.60
394	Vo Ed Family & Consumer Science				
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction		
			6XX Supplies and Materials		120.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		569.65
			394 Subtotal		689.65
395	Vo Ed Tech Ed/Industrial Arts				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction		
			6XX Supplies and Materials		2,804.08
			810 Dues and Fees		74.00
			395 Subtotal		2,878.08
396	Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction		
			5XX Other Purchased Services		2,596.05
			810 Dues and Fees		240.00
			396 Subtotal		2,836.05
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,401.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		1,607.67
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		151.96
			412 Subtotal		9,161.00
451	CARL PERKINS LOCAL				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		453.82
			6XX Supplies and Materials		2,728.15
			810 Dues and Fees		350.00
		221X	Improvement of Instruction Services		
			8XX Other Expenditures		6,883.03
			451 Subtotal		10,415.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					58,159.96

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					167,317.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,924.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					58,159.96 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	344.94	Less Last Year	7,594.94	(4b)	-7,250.00
					-7,250.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					138,832.25 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
151 Old LGST/Interest	1,080.73	0.00	1,080.73
327 Advancing Agriculture Education Program	0.00	768.73	-768.73
335 Medicaid	4,725.55	5,499.65	-774.10
365 State OTO Indian Education for All	0.00	3,865.00	-3,865.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	16,421.20	-16,421.20
391 Vo Ed Agriculture	11,292.00	5,625.60	5,666.40
394 Vo Ed Family & Consumer Science	0.00	689.65	-689.65
395 Vo Ed Tech Ed/Industrial Arts	0.00	2,878.08	-2,878.08
396 Vo Ed Business/Marketing	0.00	2,836.05	-2,836.05



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,161.00	9,161.00	0.00
451 CARL PERKINS LOCAL	10,415.00	10,415.00	0.00
471 GEAR UP	250.00	0.00	250.00
Total	36,924.28	58,159.96	-21,235.68

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	20,459.04	12,278.91
	1112 District Levy - Personal Property	318.06	260.43
	1113 District Levy - Heavy Motor Vehicles	2.26	11.69
	1114 District Levy - Pers Prop/Mobile Homes	30.98	112.30
	1190 Penalties and Interest on Taxes	33.11	33.56
	1340 Fees for Adult Education	1,050.00	1,050.00
	1510 Interest Earnings	166.56	241.51
	1900 Other Revenue from Local Sources	0.00	120.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,060.01</u>	<u>14,108.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,631.10	7,218.00
			2XX Personal Services - Employee Benefits	78.70	40.46
			5XX Other Purchased Services	0.00	292.50
			6XX Supplies and Materials	177.54	109.68
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	94.41	0.00
			2XX Personal Services - Employee Benefits	27.31	0.00
		23XX Support Services - General Administration			
			4XX Purchased Property Services	0.00	1,956.00
			5XX Other Purchased Services	360.00	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	2,968.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,369.06</u>	<u>12,585.14</u>



Trustees' Financial Summary

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37 Pondera County

0675 Conrad H S

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					34,591.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,108.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,585.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	120.35	(4b)	-120.35	
					-120.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,994.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	168.49	165.34
	1982 Summer Session - Driver's Education Fees	0.00	6,900.00
	3260 State Driver's Education Reimbursement	3,305.44	4,316.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,473.93	11,381.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	6,191.50	5,220.50
			2XX	Personal Services - Employee Benefits	35.36	29.42
			6XX	Supplies and Materials	875.62	411.66
			810	Dues and Fees	390.00	0.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	389.16	305.37
			6XX	Supplies and Materials	107.45	0.00
			8XX	Other Expenditures	0.00	725.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,989.09	6,691.95	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						20,536.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,381.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,691.95 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,226.62 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	49.59	47.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>49.59</u>	<u>47.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance					7,193.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					47.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,241.03 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	108.63	104.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>108.63</u>	<u>104.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					15,756.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					104.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,860.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	330.93	277.85
	3281 State Technology Aid	1,539.51	1,496.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,870.44	1,774.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	15.00	0.00
		222X	Educational Media Services			
			3XX	Purchased Professional and Technical Services	326.75	0.00
			6XX	Supplies and Materials	1,640.00	0.00
			7XX	Property and Equipment Acquisition	3,160.00	0.00
		258X	Admin. Tech. - Technology Coordinator			
			3XX	Purchased Professional and Technical Services	1,307.32	0.00
		25XX	Support Services - Business			
			6XX	Supplies and Materials	0.00	3,836.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,449.07	3,836.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						42,695.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,774.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,836.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,634.50 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,442.82	2,550.99
	3445 State Combined Fund School Block Grant	47,337.09	47,337.09
	3447 SB96 Combined Block Grant Reimbursement	6,238.64	0.00
	3460 Montana Oil and Gas Tax	57,824.54	24,236.66
	5700 Resources Transferred from Other School Districts or Cooperatives	160.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	2,346.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		114,003.09	76,471.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,839.42	0.00
			2XX Personal Services - Employee Benefits	2.16	7,500.00
			3XX Purchased Professional and Technical Services	0.00	18,584.29
			6XX Supplies and Materials	17,167.27	0.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	19,115.03	2,100.00
			2XX Personal Services - Employee Benefits	1,943.13	11.83
			5XX Other Purchased Services	311.65	730.66
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	0.00	7,593.48
		24XX Support Services - School Administration			
			5XX Other Purchased Services	252.33	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	3,507.60	4,031.99
			2XX Personal Services - Employee Benefits	555.58	791.17
			5XX Other Purchased Services	173.38	0.00
			810 Dues and Fees	50.00	0.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	4,529.02	4,575.00
			4XX Purchased Property Services	1,029.82	3,493.53
			6XX Supplies and Materials	0.00	814.75
			8XX Other Expenditures	0.00	198.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	16,452.52
			7XX Property and Equipment Acquisition	4,249.20	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			5XX Other Purchased Services	577.97	0.00	
			6XX Supplies and Materials	133.79	143.15	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			5XX Other Purchased Services	17,691.88	22,000.00	
			6XX Supplies and Materials	3,524.80	112.69	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,654.03	89,133.06	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					354,559.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					76,471.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					89,133.06	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	272.25	Less Last Year	0.00 (4b)	272.25	
					272.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					342,170.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	279,505.58	273,941.81
	1112 District Levy - Personal Property	4,510.09	5,269.01
	1113 District Levy - Heavy Motor Vehicles	16.26	203.36
	1114 District Levy - Pers Prop/Mobile Homes	791.44	1,742.48
	1190 Penalties and Interest on Taxes	672.56	682.16
	1510 Interest Earnings	722.82	683.19
	3120 State Guaranteed Tax Base Aid	26,667.98	16,576.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		312,886.73	299,098.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	3,372.58	3,488.52
			840 Principal On Debt	170,000.00	180,000.00
			850 Interest on Debt	145,200.00	137,550.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				318,922.58	321,388.52

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	45,229.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	299,098.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	321,388.52	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,938.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	141.41	159.31
	1900 Other Revenue from Local Sources	2,894.49	429.36
	1920 Contributions/Donations from Private Sources	517.04	447.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,552.94	1,036.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	25.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25.60	0.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					23,309.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,036.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,346.52	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	13.14	146.82
	1113 District Levy - Heavy Motor Vehicles	15.92	22.07
	1190 Penalties and Interest on Taxes	0.00	2.85
	1510 Interest Earnings	206.62	199.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		235.68	371.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	29,986.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	371.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,357.29	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	222,130.14	223,533.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>222,130.14</u>	<u>223,533.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	238,869.88	241,391.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>238,869.88</u>	<u>241,391.58</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	161,367.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	223,533.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	241,391.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	143,509.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.08	8.84
	1920 Contributions/Donations from Private Sources	3,600.00	4,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,606.08	4,508.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
	890	Other Community Services				
		33XX	Community Services			
			870	Student Scholarships	3,600.00	4,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,600.00	4,500.00	

Schedule Of Changes Worksheet						Fund Code 85
Beginning Fund Balance						787.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,508.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,500.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						796.38 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	45,818.68	46,819.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	164,531.63	169,723.68
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	693,382.97	643,729.91
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	93,746.38	124,006.68
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	4,249.20	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,064.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,064.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,021.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,973.31
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	72,230.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	64,140.45	0.00	0.00	0.00	0.00
280	1XXX	2XX	8,090.27	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			72,230.72	0.00	0.00	0.00	0.00

72,230.72

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0675-48697581

37 Pondera County

0675 Conrad H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	94,200.00	0.00	0.00	0.00	94,200.00
Land Improvements	308,269.23	0.00	0.00	0.00	308,269.23
Buildings	6,575,309.97	0.00	0.00	0.00	6,575,309.97
Machinery and Equipment	796,761.84	0.00	20,496.30	2,685.20	814,572.94
Totals at Historical Cost	7,774,541.04	0.00	20,496.30	2,685.20	7,792,352.14
Depreciation					
Improvement Accum	139,670.89	0.00	15,457.02	0.00	155,127.91
Building Accum	2,543,919.69	0.00	189,549.21	0.00	2,733,468.90
Machinery and Equipment Accum	375,284.56	0.00	45,529.33	0.00	420,813.89
Total Accumulated Depreciation	3,058,875.14	0.00	250,535.56	0.00	3,309,410.70
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,715,665.90	0.00	-230,039.26	2,685.20	4,482,941.44

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	216,552.87	0.00	0.00
General Administration (23XX)	799.54	0.00	0.00
Operations and Maintenance (26XX)	8,705.26	0.00	0.00
Transportation (27XX)	23,549.31	0.00	0.00
Food Service (31XX)	187.62	0.00	0.00
Extracurricular (34XX, 35XX)	740.96	0.00	0.00
Total Depreciation for FY2016	250,535.56	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0675-48697581

37 Pondera County

0675 Conrad H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Capital Leases	16,272.00	0.00	0.00	6,379.20	9,892.80	0.00	9,892.80
Compensated Absences	109,515.79	212.70	0.00	0.00	109,728.49	0.00	109,728.49
Other Post Employment Benefits	35,000.00	0.00	0.00	20,000.00	15,000.00	0.00	15,000.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	160,787.79	212.70	0.00	26,379.20	134,621.29	0.00	134,621.29
Bond(s)							
07/17/2008	3,050,000.00	0.00	3,050,000.00	0.00	0.00	185,000.00	-185,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	3,050,000.00	0.00	3,050,000.00	0.00	0.00	185,000.00	-185,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0675-48697581

37 Pondera County

0675 Conrad H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	245,493.61	32,000.61	0.00	277,494.22
Net Pension - TRS	1,920,871.20	0.00	637,021.20	1,283,850.00